

HB4947



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

HB4947

Introduced 1/15/2010, by Rep. Robert W. Pritchard

SYNOPSIS AS INTRODUCED:

35 ILCS 200/28-5
50 ILCS 460/80 new

Amends the Property Tax Code and the Special Assessment Supplemental Bond and Procedures Act. Sets forth an alternative procedure to apportion the assessment and the installments of a divided parcel. Effective immediately.

LRB096 15626 HLH 30857 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning local government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 28-5 as follows:

6 (35 ILCS 200/28-5)

7 Sec. 28-5. Apportionment upon subdivision.

8 (a) If a special assessment that is payable in installments
9 has been made by any corporate authority, for supplying water,
10 or other corporate purpose, and if all or some of the owner or
11 owners of any parcel of land so assessed desire to subdivide
12 the parcel, and to apportion the assessment and the several
13 installments so that each parcel of the proposed subdivision
14 will bear its just and equitable proportion, it may be done as
15 provided in this Article.

16 (b) In lieu of using this Article, the apportionment of the
17 assessment and the several installments may be done as provided
18 under Section 80 of the Special Assessment Supplemental Bond
19 and Procedures Act.

20 (Source: P.A. 83-345; 88-455.)

21 Section 10. The Special Assessment Supplemental Bond and
22 Procedures Act is amended by adding Section 80 as follows:

1 (50 ILCS 460/80 new)

2 Sec. 80. Apportionment upon division.

3 (a) If a special assessment that is payable in installments
4 has been made by any corporate authority, and if all of the
5 owners of the original assessed parcel of land desire to divide
6 the parcel, and to apportion the assessment and the several
7 installments so that each of the divided portions of the
8 original assessed parcel will bear its just and equitable
9 proportion of the assessment against the original assessed
10 parcel, it may be done as provided in this Section.

11 (b) The owner or owners of record of the original assessed
12 parcel to be further apportioned must present to the board of
13 local improvements a petition to divide. The petition must
14 include the signatures of all the owners of record of the
15 original assessed parcel or their respective agents. Upon
16 receipt of a petition to divide, the board of local
17 improvements shall review the apportionment to determine
18 whether it appears to be just and equitable.

19 (c) If the board of local improvements approves the
20 proposed apportionment of the original assessed parcel, the
21 board's president and secretary shall sign the petition to
22 divide and shall file the petition with the court in which the
23 original special assessment proceeding was heard.

24 (d) Upon the filing of the petition to divide with the
25 court, unless the court finds the proposed apportionment to be

1 unjust or inequitable, the court shall enter an order
2 apportioning the original assessment. A certified copy of the
3 order shall be recorded with the recorder of deeds of the
4 county in which the original assessment roll and report was
5 recorded.

6 (e) A petition to divide the assessment against an original
7 assessed parcel may be processed, and an order approving the
8 apportionment may be entered by the court, as referenced above,
9 even if the order confirming the certificate of final cost and
10 completion has already been entered by the court.

11 (f) Once an assessment has been apportioned as provided for
12 in this Section, the apportioned assessment may be further
13 apportioned, by following the procedures set forth herein.

14 (g) This Section applies only to the apportionment of a
15 special assessment after the effective date of this amendatory
16 Act of the 96th General Assembly, and nothing in this Section
17 affects the validity of any court order entered before that
18 effective date to apportion any special assessment.

19 Section 99. Effective date. This Act takes effect upon
20 becoming law.